

Motor Vehicle Local Assessment Appeal Information and Instructions



To determine the value of a motor vehicle as of January 1st of a tax year, the Commissioner of the Revenue uses the average loan value listed in the National Automobile Dealers Association Official Used Car Guide. The following instructions and procedures must be followed in the filing of an appeal.

1. Local appeals will be reviewed in the order received; please allow an ample amount of time for processing.
2. Mail this itemized Estimate/ Affidavit Form and supporting documentation to:
Linda P. Powell, Personal Property Supervisor
Commissioner of the Revenue
P. O. Box 20409
Roanoke, Virginia 24018 -0513
Or fax to our office at (540) 772-2015.
3. Please complete the Itemized Estimate/Affidavit Form carefully with all requested information by the repairperson or estimator.
4. Owners of **inoperable motor vehicles** due to extensive body damage or mechanical malfunction will not be required to have such vehicles towed to a repair facility for estimates or repairs or to pay an estimator for an on-site estimate of costs. Such owners must, however, complete and certify the Itemized Estimate/Affidavit Form and their vehicle may be subject to an on-site inspection by an Inspector of the Commissioner of the Revenue's Office.
5. A tax bill subject to local appeal **must be paid on or before the tax due date to preclude the addition of penalty and interest.** Taxpayers possessing a bill with an erroneous assessment resulting from a mistake should immediately seek adjustment by either contacting the Commissioner of the Revenue's Office at 540-772-2046 or come by in person to the Commissioner's Office located at 5204 Bernard Drive SW on the first floor.
6. Information contained on the Itemized Estimate/Affidavit Form will be taken into consideration by our office, along with all other available information, in the determination of adjustment.
7. Failure to submit the required information will result in your local appeal not being processed.
8. **Upon returning this form in person,** please call (540) 772-2046, to be sure that Linda Powell or Nancy Horn is here to review your Itemized Estimate/Affidavit Form.

Roanoke County Commissioner of the Revenue

Itemized Estimate/Affidavit

(To be completed by Estimator)

ITEMIZED ESTIMATE OF REPAIRS NEEDED TO BRING VEHICLE TO AVERAGE CONDITION

Name of Firm and/or Individual making estimate:

Date: _____

Address: _____

Telephone: _____

VEHICLE OWNER INFORMATION:

Name of owner(s): _____

Address: _____

VEHICLE INFORMATION:

Year: _____

Make: _____

Model: _____

Body Style: _____

Vehicle I.D. number: _____

Odometer reading: _____

DETAILS OF ESTIMATE: (If another form for the estimate is used, please refer to your attachment)

Description of Work and Cost to Restore the Vehicle to Average Condition Only)

Is the vehicle complete? _____

If not, list any missing parts:

I. OPERATING CONDITION: Is the vehicle drivable to make a 500 mile trip?

- a. Engine, including all parts, starter, generator, etc
- b. Drive Train:

- ❖ Transmission
- ❖ Rear end
- ❖ Axles
- ❖ Brakes
- ❖ Battery

2. EXTERIOR:

- ❖ amount of rust, location:
- ❖ any breaks in body, the location:
- ❖ any dents, the location(s):
- ❖ condition of fenders:
- ❖ doors:
- ❖ rocker panels:
- ❖ running boards:
- ❖ hood and trunk:
- ❖ grill:
- ❖ lights:
- ❖ general body condition- smooth, pitted, scratched etc:
- ❖ horn:
- ❖ tires:
- ❖ bumpers, front and rear:
- ❖ chrome work:
- ❖ top rubber or canvas:

3. INTERIOR:

- ❖ original or restored:
- ❖ general condition- clean, torn, worn, basket case, etc.: c. seats:
- ❖ doors:
- ❖ door sills:
- ❖ side panels:
- ❖ roof:
- ❖ dash:
- ❖ instruments:
- ❖ glass:
- ❖ handles and knobs:
- ❖ floor boards:
- ❖ rubber parts, window seals, hoses. etc.
- ❖ windows, do they all functions

4. FINISH:

- ❖ paint - original or repainted;
- ❖ If repainted, types of job- smooth, good, over flaws. poor etc:
- ❖ General condition- smooth and good as is need complete and blast. body fill, new fill and new paint, etc:
- ❖ color:

5. Any other comments either good or bad that describes the vehicle:

6. Estimate the cost to restore to class 2:

7. What would the vehicle retail for?

8. Any other comments:

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AFFIDAVIT

CERTIFICATION AND OATH:

I swear and affirm that: I am a motor vehicle repairman or estimator qualified to determine the damage set forth above. I have engaged in such work since: Give dates(s) and year:

3. The trade name and address of my business or employer is

4. All information contained herein or attached hereto is true and correct.

NAME OF ESTIMATOR (please print): _____

Signature: _____

Date: _____

Mail to:
Commissioner of the Revenue
Nancy J. Horn
P O Box 20409
Roanoke, Virginia 24018

Or Fax:
540-772-2015

Or In Person:
5204 Bernard Drive SW
Roanoke, Virginia 24018